or subscribed by any person under the last-named Act in respect of the said *Hindú Punch* or of any newspaper which is the same in substance as the said newspaper.

RULES UNDER ACT X OF 1908

SALT-DUTIES

RULES FOR THE GRANT OF CREDIT FOR EXCISE DUTY PAYABLE ON SALT TO BE REMOVED FROM SALT WORKS OR DEPÔTS IN :—

Province of Sind

Notn. No. 9345-A, R. D., 28th Sept. 1909, B. G., 1909, Pt. I, p. 1841.

In exercise of the powers conferred by section 2 of the Indian Salt Duties Act, 1903 (X of 1908), the Governor in Council is pleased to make the following rules for the grant of credit for excise duty payable on salt to be removed from salt works or depôts in the Province of Sind, namely :—

1. Persons desirous of obtaining credit for excise duty must execute agreements in the form appended to these rules, and must also fully endorse and deposit with the Assistant Commissioner of Salt, Excise and Opium, Government Promissory Notes, Treasury Loan Acknowledgments, Treasury Bills, Bombay Port Trust Bonds, Bombay Municipal Debentures, City of Bombay Improvement Trust Bonds, Karachi Port Trust Bonds or Karachi Municipal Debentures, as security for the due performance of such agreements. Each agreement must be written on stamped paper of the value of eight annas.

2. The depositor will be entitled to remove salt bearing duty to the amount of credit given to him as shown in the Assistant Commissioner's receipt for the deposit. The credit will be fixed according to the market value of the securities, a deduction at the discretion of the Assistant Commissioner being made therefrom to meet the contingency of depreciation in the value of the securities during the currency of the credit.

3. No agreement will ordinarily be made or account opened for a sum less than Rs. 500, nor shall the credit in any case extend beyond six months. At the close of the prescribed period the depositor must adjust his account, and it will be then open to him to apply for a new credit.

4. The securities will be lodged in the Bank of Bombay, Karachi Branch. The interest accruing on the securities during the time they remain deposited with the Assistant Commissioner will be drawn by the Assistant Commissioner of Salt, Excise and Opium, and passed to the credit of the depositor's account current kept by the Assistant Commissioner as hereinafter provided.

5. The Assistant Commissioner will grant a receipt for the securities deposited with him and this receipt must be produced and

given up when the depositor redeems his securities or closes his account. The amount of credit given will also be shown in the receipt.

6. An account current between the depositor and Government will be kept by the Assistant Commissioner of Salt, Excise and Opium at his office in Karachi and will be open to the inspection of the depositor or his duly authorized agent on week days during office hours when, if he wishes, he may also take a copy thereof.

7. It will be optional with the depositor to close his account at any time previous to the expiration of the term of credit by paying the amount shown to be due by him and thereupon to receive back his securities.

8. The depositor must apply in writing to the Assistant Commissioner of Salt, Excise and Opium for salt, stating the quantity he requires, and the salt work or depôt from which he proposes to remove it. If the Assistant Commissioner agrees to comply with the requisition, the Head Clerk of the Assistant Commissioner's office will furnish the depositor with a delivery order on the proper officer and enter the amount of excise duty leviable on such salt to the depositor's debit in the account current.

9. At the expiration of the term of credit the depositor must pay the balance then due from him on his account current for all the salt removed by him on credit. Should he fail to do so, he must pay interest on such balance from the date on which the credit commenced to run, at the rate of 12 per cent. per annum, and the Assistant Commissioner may proceed to realize the amount due for principal and interest by the sale of the depositor's securities. Any surplus accruing on such sale will be paid to the depositor. Any loss which may be sustained in the event of the depositor's securities not realizing the sum due by him for principal and interest shall be forthwith paid by the depositor.

10. Payments are to be made at the Headquarters Office of the Assistant Commissioner of Salt, Excise and Opium. If any depositor should prefer to make payments into a Government Treasury in the mofussil, special application may be made to the Assistant Commissioner.

11. Depositors must conform to the authorized rules at each salt work or depôt.

No.

AN AGREEMENT made the day of one thousand nine hundred and between the Secretary

of State for India in Council of the one part, and
of the other part.

The said
having fully endorsed and deposited with the Assistant Commissioner of Salt, Excise and Opium for the time being the securities hereinafter mentioned, that is to say

for securing the payment by him to the said

his executors, administrators or personal representatives, to the said Secretary of State, his successors, or assigns, of all money which shall at any time or times become due or owing from the said

his executors, administrators, or personal representatives, to the Government of Bombay on account of excise duty on salt removed from salt works in the Province of Sind on credit under the rules regulating such credit (a copy whereof is hereunto annexed) or which shall at any time or times be at the debit of the said

in his account current with the said Government in respect of such removals of salt on credit; It is hereby agreed between the said parties hereto, the said Secretary of State agreeing for himself, his successors and assigns and the said

for himself, his executors, administrators and personal representatives, that the said securities so deposited as aforesaid shall be subject and liable to all the provisions of the said rules and to such sale and appropriation of proceeds as therein provided. Further, that the interest which shall accrue due on the said securities while they remain in deposit with the Assistant Commissioner of Salt, Excise and Opium for the time being, shall be drawn by such Assistant Commissioner and credited in such account current as aforesaid. And lastly, that each of the said parties hereto shall and will adhere to the said rules and shall and will be bound thereby and by every stipulation and provision therein contained. In witness whereof

Esq., Assistant Commissioner of Salt, Excise and Opium, has by order of the Governor of Bombay in Council set his hand and the seal of his Office hereto, for and on behalf of the said Secretary of State, and the said has hereunto set his hand the day and year first above written.

Signed by the said

Assistant Commissioner of
Salt, Excise and Opium.

In the presence of

Head Clerk, Office of the Assistant Commissioner
of Salt, Excise and Opium.

In the presence of

Second Clerk, Office of the Assistant Commissioner
of Salt, Excise and Opium.

Bombay Presidency (excluding Sind)

Notn. No. 8972, R.D., 23rd Sept. 1914, B.G., 1914, Pt. I, p. 2211, as amended by Notn. No. 6572, R.D., 29th May 1917.

In exercise of the power conferred by section 2 of the Indian Salt Duties Act, 1908 (X of 1908), and in supersession of Government Notification in the Revenue Department, No. 9345, dated the 28th September 1909, the Governor in Council is pleased to make the following rules for the grant of credit for Excise duty payable on salt to be removed from Salt Works or Depôts in the Bombay Presidency excluding Sind, namely,

1. Persons desirous of obtaining credit for Excise duty must execute agreements in the form appended to these rules, and must also fully endorse and deposit with the Collector of Salt Revenue, Bombay, Government Promissory Notes, Treasury Loan acknowledgments, Treasury Bills, British Government Exchequer Bonds repayable in 1920, Bombay Port Trust Bonds, Bombay Municipal Debentures or City of Bombay Improvement Trust Bonds as security for the due performance of such agreements. Each agreement must be written on stamped paper of the value of eight annas.

2. The depositor will be entitled to receive salt to the amount of credit given to him as shown in the Collector's receipt for his deposit. The credit will be fixed according to the market value of the securities, a deduction at the discretion of the Collector being made therefrom to meet the contingency of depreciation in the value of the securities during the currency of the credit.

3. No agreement will ordinarily be made or account opened for a sum less than Rs. 2,000, nor shall the credit extend beyond six months. At the close of the prescribed period the depositor must adjust his account, and it will be then open to him to apply for a new credit.

4. The interest accruing on the securities during the time they remain deposited with the Collector will be drawn by the Collector of Salt Revenue and passed to the credit of the depositor's account current kept by the Collector as hereinafter provided.

5. The Collector will grant a receipt for the securities deposited with him, and this receipt must be produced and given up when the depositor redeems his securities or closes his account. The amount of credit given will also be shown in the receipt.

6. An account current between the depositor and Government will be kept by the Collector of Salt Revenue at his Office in Bombay, and will be open to the inspection of the depositor or his duly authorized agent on week days during office hours, when, if he wishes, he may also take a copy thereof.

7. It will be optional with a depositor to close his account at any time previous to the expiration of the term of credit by paying the amount shown to be due by him, and thereupon to receive back his securities.

8. The depositor must apply in writing to the Collector of Salt Revenue for salt, stating the quantity he requires, and the salt work or depôt from which he proposes to remove it. If the Collector agrees to comply with the requisition, the Chief Account Officer of Customs, Salt and Opium will furnish the depositor with a delivery order on the proper officer and enter the amount of Excise duty leviable on such salt to the depositor's debit in the account current.

9. At the expiration of the term of credit the depositor must pay the balance then due from him on his account current for all the salt removed by him on credit. Should he fail to do so, he must pay interest on such balance from the date on which the credit expired at the rate of 12 per cent. per annum, subject to the proviso that if it appears to the Collector that the concession has been abused in any particular case he may charge interest from the date on which the credit commenced to run; and the Collector may proceed to realize the amount due for principal and interest by the sale of the depositor's securities. Any surplus accruing on such sales will be paid to the depositor. Any loss which may be sustained in the event of the depositor's securities not realizing the sum due by him for principal and interest shall be forthwith paid by the depositor.

10. Payments are to be made at the Headquarters Office of the Collector of Salt Revenue in Bombay. If any depositor should prefer to make payments into a Government Treasury in the Mofussil, special application may be made to the Collector of Salt Revenue.

11. Depositors must conform to the authorized rules at each salt work or depôt.

No.

AN AGREEMENT made the day of
One thousand nine hundred and Between the
Secretary of State for India in Council of the one part, and
of the other part.

The said
having fully endorsed and deposited with the Collector of Salt Revenue, Bombay, for the time being the securities hereinafter mentioned, that is to say

for securing the payment by him the said

his executors, administrators

H 760—69

or personal representatives, to the said Secretary of State, his successors, or assigns, of all money which shall at any time or times become due or owing from the said his executors, administrators, or personal representatives, to the Government of Bombay on account of Excise duty on salt removed from salt works in the Bombay Presidency on credit under the rules regulating such credit (a copy whereof is hereunto annexed), or which shall at any time or times be at the debit of the said in his account current with the said Government in respect of such removals of salt on credit; It is hereby agreed between the said parties hereto, the said Secretary of State agreeing for himself, his successors and assigns, and the said
for himself, his executors, administrators and personal representatives, that the said securities so deposited as aforesaid shall be subject and liable to all the provisions of the said rules and to such sale and appropriation of proceeds as therein provided. Further, that the interest which shall accrue due on the said securities while they remain in deposit with the Collector of Salt Revenue for the time being, shall be drawn by such Collector and credited in such account current as aforesaid. And lastly, that each of the said parties hereto shall and will adhere to the said rules and shall and will be bound thereby and by every stipulation and provision therein contained. In witness whereof
, Esquire, Collector of Salt Revenue, has by order of the Governor of Bombay in Council set his hand and the seal of his Office hereto, for and on behalf of the said Secretary of State, and the said
has hereunto set his hand the day and year first above written.

Signed by the said

In the presence of Collector of Salt Revenue.

Head Clerk, Collector of Salt Revenue.

Signed by the said

In the presence of

Chief Account Officer of Customs,
Salt and Opium.

ORDER UNDER ACT XIV OF 1908

CRIMINAL LAW AMENDMENT

EXTENDING THE ACT TO THE BO[illegible]RESIDENCY

G. of I., Home Dept., Notn. No. 15, 4th Jan. 191[illegible] republished in Govt. Notn. No. 183, J. D., 11th Jan. 1910, B. G., 1910, Pt. I, p. 20.

In exercise of the powers conferred upon him by section 1 (2) of Act XIV of 1908 (the Criminal Law Amendment Act, 1908), the Governor General in Council is pleased to extend the whole of the said Act to the Presidency of Bombay.